FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 15/11/2017

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. A/71353-71361/2017-SM[BR] dated 28/07/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 129-A(4) of the **Customs Act, 1962.**

Asstt. Registrar

	Application	Appeal	Name and Address of Appellant
1	C/Stay/70162/2017	C/70305/2017	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
2	C/Stay/70163/2017	C/70306/2017	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
3	C/Stay/70164/2017	C/70307/2017	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
4	C/Stay/70165/2017	C/70308/2017	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
5	C/Stay/70166/2017	C/70309/2017	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
6	C/Stay/70167/2017	C/70310/2017	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
7	C/Stay/70168/2017	C/70311/2017	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001

8	C/Stay/70169/2017	C/70312/2017	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
9	C/Stay/70170/2017	C/70313/2017	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
			Name and Address of Respondent
10			Mithlesh Kumar Gupta Partner C/o Annapurna Udyog,D-16,panki Industrial Estate Site-ii,panki, KANPUR ,UP
11			Bundelkhand Udyog G-61,panki Industrial Estate Site-ii,Panki, KANPUR ,UP
12			Annapurna Udyog D-16,panki Industrial Estate Site-ii,panki,, KANPUR ,UP
13			Bundelkhand Dal Mill G-61,panki Industrial Estate,site-ii,panki,, KANPUR ,UP
14			Ram Prasad Sadhu C/o Ram Food Products,G-61,panki Industrial Estate,panki Site-iii, KANPUR ,UP
15			Ajay Kumar Gupta Broker C/o Ajay & Company,52/43 C, 2nd Floor,sbi New Dal Mandi,nayaganj, KANPUR ,UP
16			Shri Shailesh Kumar Gupta Proprietor C/o Ram Prasad Sadhu Ram Food Products,B-24,industrial Area Rooma, KANPUR ,UP
17			Sushil Kumar Agarwalproprietor C/o Shiv Dutt Rai Sushil Kumar,140/516/441,w. No. Viii Mg Road,silliguri, DARJILLING ,WEST BENGAL

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Ajay Kumar Gupta Broker
C/o Ajay & Company,52/43
C,2nd Floor,sbi New Dal
Mandi,nayaganj,
KANPUR
,UP

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Other Appellants and Respondents as per Annexure

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20 Bar Association, CESTAT, Allahabad

21 Director Publications, Customs, Excise. I.P. Estate, Delhi

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23 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

24 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

25 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

26 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

27 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

28 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

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30 C.D.R. 31 Office Copy 32 Second Folder Copy 33 Guard File

Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

REGIONAL BENCH : ALLAHABAD

COURT No. I

C/Stay/70162-70170/2017

APPEAL Nos.C/70305-70313/2017-CU[SM]

(Arising out of Order-in-Appeal No. 65-75/CUS/APPL/LKO/2017 dated 01/03/2017 passed by Commissioner of Central Excise & Customs (Appeals), Lucknow)

Commissioner of Central Excise, Lucknow **Appellants**

Vs.

M/s Bundelkhand Udyog

Shri Ram Prasad Sadhu,

Shri Shailesh Kumar Gupta, Proprietor,

Shri Ajay Kumar Gupta Broker,

M/s Annapurna Udyog,

Shri Ajay Kumar Gupta Broker

Mithlesh Kumar Gupta, Partner

Shri Sushil Kumar Agarwal Proprietor,

M/s Bundelkhand Dal Mill **Respondents**

Appearance:

Shri Rajeev Ranjan, Deputy Commissioner (AR) for Appellant
Shri Amit Awasthi, Advocate, for Respondents

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

Date of Hearing : 28/07/2017
Date of Decision : 28/07/2017

FINAL ORDER NOs-71353-71361/2017

Per: Anil Choudhary

In all these appeals filed by the revenue, as the facts and the issue are common therefore, they are taken up together for disposal. The details of these appeals are as follows:-

Stay/Appeal No.	Party	Order-In-Appeal No.	Nature of Demand	Amount
C/Stay/70162/2017 C/70305/2017	Lucknow v. Bundelkhand Udyog	69-71/CUS/APPL/LKO/2017	Penalty	NIL
C/Stay/70163/2017 C/70306/2017	Lucknow v. Ram Prasad Sadhu Rm	65-68/CUS/APPL/LKO/2017	Penalty	NIL
C/Stay/70164/2017 C/70307/2017	Lucknow v. Shailesh Kumar Gupta	65-68/CUS/APPL/LKO/2017	Penalty	NIL
C/Stay/70165/2017 C/70308/2017	Lucknow v. Ajay Kumar Gupta	65-68/CUS/APPL/LKO/2017	Penalty	75,000/-
C/Stay/70166/2017 C/70309/2017	Lucknow v. Annapurna Udyog	72-75/CUS/APPL/LKO/2017	Penalty	NIL
C/Stay/70167/2017 C/70310/2017	Lucknow v. Ajay Kumar Gupta	72-75/CUS/APPL/LKO/2017	Penalty	1,00,000/-
C/Stay/70168/2017 C/70311/2017	Lucknow v. Mithilesh Kumar Gupta	72-75/CUS/APPL/LKO/2017	Penalty	NIL
C/Stay/70169/2017 C/70312/2017	Lucknow V. Sushil Kumar Agarwal	72-75/CUS/APPL/LKO/2017	Penalty	1,00,000/-
C/Stay/70170/2017 C/70313/2017	Lucknow v. Bundelkhand Dal Mill	76-77/CUS/APPL/LKO/2017	Penalty	NIL

2. The brief facts of the case are that export of pulses/lentils from India is prohibited vide DGFT No.15 (RE-2006)/2004-09 dated 27/06/2006 (as amended). There was intelligence received that huge quantity of pulses has been exported to Nepal on tractor trolleys and trucks illegally through off routes, located at the Indo Nepal border. Pursuant to the investigations and enquiries made by revenue, show cause notices were

issued. It is alleged in the said show cause notices that revenue identified one Shri Ajay Gupta, who was working as a commission agent. His office was searched and certain documents were resumed under panchnama dated 16/11/2011. The statement of the said Shri Ajay Gupta was recorded on 25/11/2011, wherein he deciphered the documents recovered from his premises. Mr. Gupta further stated that he was engaged in the brokerage of pulses, cattle feeds and edible oil. His main clients were in Bihar, Bengal and Uttar Pradesh. He was having five trucks and the same are engaged in transportation of grains etc. from Kanpur to Bihar. The consignments are also dispatched on the orders of Nepal based purchasers, namely, Shri Mukesh Aggarwal, Shri Umesh Aggarwal of Birgunj, Shri Raju Agarwal of Viratnagar and the carriers/traders based at Raxaul, Areraj, Barganian, etc. at Bihar-Nepal border, who get the consignments cleared from Kanpur based Dal Mills under the bills consigned to Silliguri based traders and the same were unloaded at the border. The payments are often received in cash/demand drafts etc. through him or through RTGS with intimation to him. It further appeared that the said commission agent was procuring pulses for Bihar/Nepal based dealers from many Dal mills including

M/s Annapurna Udyog, Kanpur. The consignments were dispatched from Kanpur etc. under the cover of invoices, in the name of VAT registered dealer at Siliguri, West Bengal such as M/s Mayank Traders, M/s Shiv dutt Sushil Kumar.

3. Further, search was conducted on 18.06.2012 in the premises of M/s Shiv Dutt Sushil Kumar, Siliguri and the statement of Shri Sushil Kumar Agarwal was recorded, wherein he stated that he is the proprietor of the said firm and the said firm was not having any godown. He further admitted that he had never received the pulses invoiced to his firms by Kanpur based Dal Mills. He further stated that he was only receiving papers of the said transactions on the commission of Rs.5/quintal of pulses invoiced to his firms. He further stated that he had received invoices/bills of about 20,000MTs of pulses from Kanpur, based Dal Mills so far. On being confronted with the statement of Shri Ajay Gupta, Kanpur, he stated that averments of the said statements reveal his relations with the Dal mill owners of Kanpur and the carriers of pulses based at Indo-Nepal Border. Since he was not receiving the actual consignment of the goods, he was not involved in the payment of the said goods. He further stated that in the

end of Financial Year 2011-12, some Dal Mill owners approached him and channeled the payments regarding goods invoiced to his firms through his bank account. Further, his role in the whole picture is to provide Form-'F' of VAT from West Bengal to the Dall Mill owners for the bills issued in the name of his firms in lieu of the Rs.3-5/ Quintal of pulses. This aspect was stated elaborately in the statement recorded. The copies of bills were resumed by the DRI, Siliguri under panchnama dated 18th June, 2012. He used to prepare the VAT returns to be filed by his firm on basis of details provided by the Dal Mill owners and the subsequent sale of all such purchases by his firm were shown on cash, which is only in his returns and such cash voucher sale entries were made in his computerized account. Further, regarding resumed copies of 'F' Forms, he stated that he filed the said returns to the West Bengal Commercial Tax Department and the Annexure F of the said return had the details of interstate purchase from said Dal Mills of Kanpur. The said purchases were not received in physical form and the details of bills were provided by the respective Dal Mill owners. With regard to the payments received against the sales and sales to his firm, he stated that the same and not through his firm. He further stated names of several Dal Mills, who were doing the same dealings with his firm, that is, issuing bills, in the name of his firm, procuring Form F and not actually supplying the goods to him. He was told that they were getting benefit for their Ex-UP sale and accordingly, he was receiving Rs.3-5 per Quintal of pulses invoiced in the name of his firm. The said commission, he was receiving in cash form, from the Dal Mill owners. He further stated that he was not having the knowledge that the goods consigned in the name of his firm were illegally crossing into Nepal Border. He further submitted, sales tax returns for the Financial Years 2009–10, 2010–11 and 2011–12 submitted by M/s Mayank Traders and M/s Shiv Dutt Sushil Kumar, Siliguri wherein the details of the sales of pulses shown by Kanpur based Dal Mills was reflected.

4. M/s Bundelkhand Dal Mills, Kanpur submitted documents, such as- sales invoices, Party Ledger Accounts and the Bank Statements, showing the payments of the sale proceeds for the said sales related to the sale of pulses to the customers based at Bihar and West Bengal during the period 01/04/2009 to 31/01/2012, which revealed that they had shown sale of pulses to M/s Shiv Dutt Sushil Kumar, Siliguri. In view

of the facts of the statement by Shri Sushil Kumar Agarwal, Proprietor of M/s Shivdutt Sushil Kumar, Dal Mills of Kanpur during the said periods were segregated and tabulated (RUD No.11). The details of such sales– (total quantity 3514.2 MTS valued at Rs.9,78,06,589/-. Further, in order to ascertain the actual unloading of the pulses, transporters, namely, Bombay Tinsukiya Transport Company, Kanpur, M/s Agrawal Freight Carriers, Kanpur and M/s Balaji Road Lines, Kanpur etc. were summoned to submit the proof of delivery copies of the G.R. issued by his firm to transport pulses from Kanpur to Siliguri, along with the details of the payment received for the transport with respect to the consignments.

5. Arun Kumar Wadhwa, resident of Kanpur and working as Proprietor of M/s Bombay Tinsukiya Transport Company, in his statement dated 26.11.2012 stated that he used to provide transport to different Dal Mill owners. The drivers/vehicle owners give commission @150-300 per truck and report to the Dal-Mill along with the GRs. Rest of the details in the GRs were filled by the Dal Mill only and the agreed freight is paid by the Dal Mill or the consignee as per their contract/agreement. He acted as an underwriter for the safe movement of the

consignment from Dal Mill to the delivery point. He further stated that he had never received any complaint/claim report for non-delivery of goods or non-payment of freight. Statement of one Mohit Agarwal, Proprietor of M/s Agrawal Freight Carriers, Kanpur was recorded wherein he stated that his firm had provided transport to different Dal Mill owners of Kanpur during the relevant period 2009–2012 on commission basis @ Rs.150-300 per truck on receipt of requirement by Shri Ajay Gupta or the Dal Mill Staff and after negotiating the freight they provide the copy of GR, mentioning the firm name and instruct the driver to report to the Dal Mill. On being confronted with the statements of Shri Ajay Gupta and Shri Sushil Agarwal, Siliguri, he stated that he had never received any complaint for non-delivery of goods or non-payment of freight. Similar statements were given by Shri Varinder Singh, Proprietor of M/s Bombay Assam Freight Carriers, Shri Raju Kumar Tiwari, Proprietor of M/s Balaji Road Lines, Kanpur.

6. Statement of Shri Mithlesh Gupta, partner M/s Annapurna Udyog, Kanpur was recorded on 24.10.2013, wherein he stated that the firm is engaged in manufacture/processing/trading of pulses within India. Shri Ajay Gupta the proprietor of M/s Ajay & Co. have

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engaged many brokers for the sale and purchase of pulses. On being confronted with the documents resumed from the premises of Shri Ajay Gupta, he stated that his firm had never dealt with Shri Sushil Kumar of Shiv Dutt Sushil Kumar, as he is a consignment agent of his firm and its firm used to receive the C and F forms. He further stated that it is mandatory to issue bills/invoices of pulses for the insurance and 9R form issued by Mandi Samiti, U.P. Therefore, the consignments of pulses diverted to Bihar were covered by the invoices, way bills, 9R forms, insurance cover notes, consigned in the name of VAT registered firms of Siliguri. On being shown the statement of bills/invoices issued covering the consignment of pulses to M/s Shiv Dutt Rai Sushil Kumar, Siliguri along with their corresponding payment details as per his ledger duly supported by the bank account statements of M/s Annapurna Udyog, Kanpur, he stated that the supply of the said consignments were made under the brokerage agreements and it is the responsibility of the broker for the payments against the said deliveries. Therefore, he does not know the exact details of the bank account depositing the payment against the sales shown to M/s Shivdutt Sushil Kumar, Siliguri.

7. Further, statement of Sushil Gupta was recorded on 02/06/2014 in the light of the averments made by Sushil Kumar of Siliguri. He further stated that Shri Mukesh Ji of Raxaul Shri Virendra Ji (Virganj) Shri Tribhuwan (Kathmandu), etc. are Nepal based traders having their establishments at both sides of Indo Nepal Border. On being confronted by statement dated 27/09/2012 of Sushil Kumar, Siliguri, Mr. Ajay Gupta stated that it was true that the Dal mills were issuing invoices in the name of M/s Mayank Traders/ M/s Shivdutt Rai Sushil Kumar, Siliguri for the consignments unloaded at Indo-Nepal border in Bihar against the orders procured/executed by him. The said agreement was made in order to get the sales of pulses accounted for in the accounts of Dal Mills, as the said firms of Shri Sushil Kumar were VAT registered and filed the commercial tax returns at West Bengal and issue form F to the Dal Mills, against such sales shown to them. He further stated that although he was instrumental in procuring orders, ensuring delivery and getting the payments of such consignments at Indo Nepal border, but he is not knowing the mode of transshipment across the border, as the drivers of transport receive such instructions directly from the Indo Nepal based traders. Further, statement of

Sushil Kumar Agarwal was recorded on 24th June, 2015, wherein he stated that he have made payments through his Allahabad Bank and Standard Chartered bank accounts by demand draft and RTGS during the financial year 2009-10 to 2011-12. He also stated that the sale was made by both their concern to mill directly and informed the payment details to him. He raised bill in this respect and made entry of the same in his ledger. He also stated that no broker/middlemen between him and he also stated that pulses, which were sold directly by both him and Bundelkhand Dal Mill was also delivered at Bihar area of Nepal border and the same might be delivered in Nepal.

8. It appeared to revenue that Sushil Kumar Agarwal, Proprietor of M/s Shivdutt Rai Sushil Kumar/Authorised Signatory of M/s Mayank Traders, Siliguri was supporting in supply of pulses to Nepal by way of managing the records of sale. Actually, it was bogus sale and all the pulses were supplied in contravention of provision, imposed on export of pulses. The modus operandi appeared to be as follows: -

(i) Procuring orders from Nepal based customers, having establishments in both countries, and based at Indo Nepal Border, by commission agent.

(ii) Dal Mills to issue invoices, 9R forms, insurance notes covering the above mentioned negotiated consignment in the name of VAT Licensed dealers based at Siliguri namely M/s Mayank Traders/ M/s Shivdutt Rai Sushil Kumar.

(iii) Arrangement of transport to have the GRs in the name of Siliguri based VAT Licensee dealers along with instructions to deliver the consignments of pulses dispatched to the carrier at the appointed place and person located nearby to the Indo Nepal border and get the freight from them in cash only.

(iv) The said delivered consignments to be crossed over the border in the tractor trolleys, headloads etc. through the transport to Nepal from India. Accordingly, it appeared that M/s Bundelkhand Dal Mills, and others, smuggle pulses into Nepal, as export of pulses are not permitted by DGFT, the impugned consignment (s) appeared liable to confiscation under Section 113 (d) of Customs Act, 1962. Consequently, the Bundelkhand Dal Mill and other mill owners appeared liable to penalty under Section 114 (i) of the Act. Accordingly, vide different show cause notices, it was proposed to hold the consignments liable to confiscation under Section 113 (d) of the Customs Act and further penalty was proposed on

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the Dal Mills under Section 114 (i) of the Customs Act. Further, penalty under Section 114 (i) of the Act was also proposed on Sushil Kumar Agarwal, proprietor of Shivdutt Rai Sushil Kumar, Siligury. The show cause notices were adjudicated by different Orders-in-Original, holding the quantity of Dal consigned to traders in India liable to confiscation under Section 113(d) of the Act and also imposed a redemption fine under Section 125 of the Act in lieu of confiscation of the goods, as the impugned goods are not available for confiscation for the reason that they were never seized. Further, penalty was imposed under Section 114 (i) of the Act on the Dal Mill owners, Sushil Kumar Agarwal, Ajay Kumar Gupta and others, more fully stated in the table above.

9. Aggrieved by the said orders, the respondents herein preferred appeal before learned Commissioner (Appeals) who vide the impugned Orders-in-Appeal have been pleased to hold that imposition of redemption fine, is not sustainable on the ground that goods should be available either physically secured by bond for having been provisionally released earlier, at the time of passing of order of confiscation. Further, as pulses were never seized by the Department, in case of payment of redemption fine from the appellant, Department cannot

return the confiscated quantity of pulses. Further, held that no penalty is impossible upon Bundelkhand Dal Mills and other Dal Mills, as none of the Dal Mill owners were engaged in the act of smuggling. Further, it is nowhere alleged in the show cause notice that Dal Mill owners were making any monitory gain by resorting to such activities. Penalty on respondent Shri Sushil Kumar Agarwal had been reduced to the tune of Rs.1,00,000/- and he would have received a maximum commission of Rs.1,75,710/- @ Rs.5/- per Quintal. The learned Commissioner (Appeals) also held that it is evident from records that the consignor of the goods namely Bundelkhand Dal Mills, Kanpur and other Dal Mills, complicity is not proved on record, as they have never accepted that they had ever dispatched any consignment of pulses to Nepal. Further, Ajay Gupta, broker, during proceedings of cross-examination on 19th April, 2016 has stated that as the broker, he received orders from customers, thereafter contacts the Dal Mill owners, procures the pulses and arranges the trucks and insured transportation of the pulses on the strength of the invoices in the name of the customers. He also undertakes responsibility to collect the payment from the customers and handover to Dal Mill owners. Dal mill owners have never asked them about the dispatched consignment of pulses to Nepal. Secondly, it has not been alleged, anywhere in the show cause notice that Dal Mill owners were making any monitory gains by such activities. Accordingly, the learned Commissioner (Appeals) held that Dal Mill owners were never engaged in the activity of smuggling and accordingly, no penalty is impossible upon them under Section 114 (i) of the Customs Act, 1962. So far as penalty is concerned on Ajay Gupta and Sushil Kumar Agarwal, it was observed that penalty should be determined on the basis of quantum of offence committed, the financial position of the person and most importantly, the monitory gain related with said activity, as smuggling is a financial offence. It was held that it is not proved that Ajay Gupta and Sushil Kumar Agarwal themselves have directly attempted to smuggle the goods. The main charge against the Ajay Gupta is that he has some links with the Nepal based traders, having their establishment at both sides of Indo Nepal Border and at the maximum such activity indicates that they have abetted in the act of smuggling. No penalty was held as imposable on Ajay Gupta, penalty on Sushil Kumar Agarwal on the presumption that he must have received a maximum of Rs.1,75,710/- (@

Rs.5/- per Quintal on 3514.20 MTs} and accordingly, the penalty was reduced to the tune of Rs.1,00,000/-.

10. The revenue is in appeal on the ground, which are vague and appears to be repetition of the charges made in the show cause notices. I find that no error have been found in the findings of the learned Commissioner (Appeals). It has been urged by the learned A.R. for revenue that learned Commissioner (Appeals) has overlooked the fact with regard to the statement of Ajay Gupta, duly corroborated by the statement of Sushil Kumar Agarwal, which confirms that his firm did not have any godown, that he never received the pulses physically invoiced to him by the Dal Mills, he used to receive papers/invoice regarding such Dal consignments on commission of Rs.5/- per Quintal in respect of all such transactions, that he received invoice or the bill pertaining to about 20,000MTs of pulses from Kanpur based Dal Mills. Accordingly, learned Commissioner have erred in holding that Bundelkhand Dal Mill and other Dal Mills are not liable to penalty under Section 114 of the Customs Act. Further, it is urged that pulses were not available for seizure/confiscation, does not establish that goods were not smuggled. Accordingly, the goods were liable for confiscation under Section 113 (d) of the Act,

and the confiscation was not possible, the goods were physically not available and further penalty under Section 114 of the Act is maintainable.

11. Having considered the rival contentions, I find that there is no seizure of the pulses, even in small quantity. It is nowhere on record that either the Dal Mill owner or the broker or the said Sushil Kumar Agarwal, Siliguri have indulged in activity amounting to smuggling. I also find that none of these persons have carried the pulses for the purpose of smuggling in any Customs area or near the border proximity thereof. It is admitted fact on record that the pulses have been dispatched to a place in India and the same ultimately reached a place in India. There is no allegation that post delivery of Dal to a dealer located near the Indo Nepal Border, within India, was in violation of the provisions of the Customs Act or the respondents herein were involved in the presumed smuggling. The whole case of the revenue is based on presumptions and assumptions and lacking any corroboration and moreover suspicious how so ever strong cannot take place of legal proof. Accordingly, I find no merits in these appeals.

12. Accordingly, all these appeals are dismissed and the impugned Orders-in-Appeal passed by the learned

Commissioner (Appeals) are upheld. The stay applications are also disposed of accordingly. The respondents are entitled for consequential benefits, including return of pre-deposit made during pendency of appeals, along with interest, as per rules.

(Dictated in Court)

-Sd/-
(ANIL CHOUDHARY)
Member(JUDICIAL)

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प्रमाणित प्रति/Certified True Copy
05/12/17
सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(C.E.S.T.A.T.)
38, एम.जी.मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001